United Nations A/63/6 (Prog. 25)

General Assembly

Distr.: General
26 March 2008

Original: English

Sixty-third session
Item 122 of the preliminary list*
Programme planning

Proposed strategic framework for the period 2010-2011

Part two: biennial programme plan

Programme 25
Internal oversight

Contents

	Page
Overall orientation	2
Subprogramme 1. Internal audit	3
Subprogramme 2. Inspection and evaluation	4
Subprogramme 3. Investigations	5
Legislative mandates	6

* A/63/50.

08-28432 (E) 140408

Overall orientation

25.1 The overall purpose of the programme is to enhance transparency and accountability and contribute to the high efficiency, effectiveness and goal fulfilment in the Organization. The Office of Internal Oversight Services exercises operational independence under the authority of the Secretary-General in the conduct of its duties, in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action it considers necessary to fulfil its responsibilities with regard to its oversight functions. The Office assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection, evaluation and investigation.[1]

25.2 The mandate for the programme is derived from General Assembly resolutions 48/218 B, 54/244 and 59/272, the relevant provisions of the Financial Regulations and Rules of the United Nations (ST/SGB/2003/7) and of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8). The Office works closely with the other United Nations oversight bodies, namely the United Nations Board of Auditors and the Joint Inspection Unit, to ensure work is effectively coordinated.

25.3 The Office strives to achieve accountability and transparency by supporting the Organization as it endeavours to establish an effective and transparent system of accountability and to enhance its capacity to identify, assess and mitigate the risks. To that end, the Office will: (a) propose measures to assist the Organization in establishing a proper internal control framework including a risk management capacity; (b) provide independent information and assessments to assist effective decision-making; and (c) provide independent reviews of the effectiveness and efficiency of the use of the Organization's resources. This will be accomplished through the issuance of timely, high-quality reports on inspection, evaluation, internal audit and investigation, in accordance with applicable international standards.

25.4 The Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, inter alia, the internationally agreed development goals, including those contained in the United Nations Millennium Development Goals and in the outcomes of the major United Nations conferences and international agreements since 1992. In addition, the Office undertakes a number of measures to support the Organization's commitment to gender mainstreaming, including oversight of United Nations gender mainstreaming efforts.

[1] The role of the Office of Internal Oversight Services in supporting self-evaluation is subject to revision pending the decision of the General Assembly on the proposals presented by the Secretary-General in his report on an accountability framework, enterprise risk management and internal control framework, and results-based management framework (A/62/701).

Subprogramme 1
Internal audit

Objective of the Organization: To strengthen the Organization's risk management, internal control and governance processes

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Increased ability of Member States and the Secretariat to make decisions based on independent audits, which strengthen internal control and governance processes and improve risk management	(a) (i) Increased percentage of Member States and programme managers that express satisfaction with the accuracy, objectivity, relevance, timeliness and usefulness of the Internal Audit Division's reports
	(ii) Maintained percentage of critical audit recommendations accepted by programme managers relating to risk management
(b) Improved levels of efficiency and effectiveness in the implementation of mandates and enhanced accountability of programme managers	(b) (i) Maintained percentage of critical audit recommendations accepted by programme managers relating to accountability, efficiency and effectiveness
	(ii) Maintained percentage of critical audit recommendations accepted by programme managers relating to savings, recoveries of losses and overpayments, and additional income

Strategy

25.5 The Internal Audit Division will place particular emphasis on quality assurance, provision of methodological guidance and training of its staff, which should result in significant improvement in the quality, relevance and timeliness of its reports. The Division will also endeavour to ensure full compliance with the International Standards for the Professional Practice of Internal Auditing and develop appropriate capacities to meet emerging challenges, such as the implementation of the enterprise resource planning system, the International Public Sector Accounting Standards and the capital master plan. The Division will focus on performing risk-based audits to assist management in establishing and strengthening risk management, internal control and governance in the Organization.

Subprogramme 2
Inspection and evaluation[a]

Objective of the Organization: To strengthen accountability, programme relevance, efficiency, effectiveness and impact of programmes and mitigate risks for a stronger Organization

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Increased ability of Member States and the Secretariat to make decisions based on independent inspections and evaluations, which improve the relevance, efficiency and effectiveness of the programmes and subprogrammes	(a) (i) Increased percentage of inspection and evaluation findings and recommendations that have contributed to decision-making, resulting in improved efficiency, effectiveness and relevance of programmes and subprogrammes (ii) Increased percentage of decision-makers who rate the Inspection and Evaluation Division's reports to be useful, accurate and objective
(b) Increased ability Member States and the Secretariat to make decisions, based on independent observations and recommendations pertaining to the framework of systems and practices that are organization-wide	(b) (i) Increased percentage of inspection and evaluation findings and recommendations of a systemic and organization-wide nature that have contributed to decision-making, resulting in improved efficiency and effectiveness (ii) Increased percentage of decision-makers who rate the Inspection and Evaluation Division's systemic and organization-wide products and reports to be useful, accurate, and objective
(c) Improved programme efficiency and effectiveness as a result of self-evaluation findings	(c) (i) Increased percentage of programmes that are assessed to be conducting good quality self-evaluation as determined by established evaluation norms and standards (ii) Increased percentage of programme managers who report high satisfaction with the methodological guidance and standards provided by the Inspection and Evaluation Division

[a] The expected accomplishments, respective indicators of achievement and strategy are subject to revision pending the decision of the General Assembly on the proposals presented in paragraphs 79 and 89 of the report of the Secretary-General on an accountability framework, enterprise risk management and internal control framework, and results-based management framework (see A/62/701).

Strategy

25.6 The Inspection and Evaluation Division will provide regular, timely and credible information to Member States and the Secretariat to support their decision-making regarding programme planning and implementation. It will be a primary source in the Organization for independent and objective assessments on the attainment of programme results. The Division's strategy is to subject all programmes to independent in-depth assessment within a shorter, regular and periodic cycle in conformity with the requirements of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and as an integral part of internal oversight of the Organization. Through a strategic risk assessment exercise to prioritize programmes and to identify topics, the Division's evaluations will focus on providing more in-depth assessment of programme relevance, efficiency, effectiveness and impact, while inspections will primarily respond to emerging risks and will provide focused examinations of management issues and actual or perceived programme vulnerabilities that require corrective action. To address strategic systemic issues of relevance and priority to the entire Organization, the Division plans a regular programme of cross-cutting thematic assessments. To enhance existing synergies, to strengthen methodological rigour and to ensure common quality standards, the Division intends to bring greater convergence to the functions of inspection and evaluation. The Division will also strive to ensure high quality inspections and evaluations through the greater use of subject expertise and more rigorous, expanded data-collection methods. The Division will continue to play its mandated role in supporting self-evaluation within the Organization by providing methodological guidance and standards that can be used by programme managers to strengthen the utility and rigour of their own self-evaluations as a tool for improving performance. In order to provide quality assurance for self-evaluation, the Division plans to conduct validation inspections and reviews, which will provide Member States with reasonable assurances about the credibility and reliability of results reported by Secretariat programmes.

Subprogramme 3
Investigations

Objective of the Organization: To safeguard the Organization's assets and resources by limiting exposure to economic loss and reputational risk

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Increased ability of the Secretariat to make decisions based on investigation recommendations, which reduce the Organization's risk exposure and increase its efficiency and accountability	(a) Increased percentage of programme managers who rate the Investigations Division's reports to be accurate and objective
(b) Enhanced accountability and compliance with the rules and regulations by programme managers	(b) Increased percentage of investigation recommendations implemented by programme managers

(c) Enhanced awareness of programme managers of internal control frameworks related to investigations	(c) Increased percentage of programme managers who have assessed the investigation training to be of good quality and useful in applying internal control frameworks

Strategy

25.7 The Investigations Division will endeavour to implement strategies to ensure that major organizational risks are addressed in a rapid and focused manner. Specifically, the issues of sexual exploitation and abuse in peacekeeping missions and economic fraud within the United Nations system will be targeted as part of a comprehensive response to the oversight function of the Office of Internal Oversight Services. The Division will continue to develop internal training programmes to provide specialized training for investigators in forensic techniques to ensure high quality investigations and to facilitate an increased synergy among the various divisions of the Office. The Division will maintain and develop best practices and standard operating procedures to ensure accountability and transparency of the investigation process. Those practices and procedures will provide a consistent and professional approach to the investigations function. In accordance with General Assembly resolution 59/287, the Division places particular emphasis on providing basic investigative training for programme managers and/or their designees, as appropriate, for the handling of minor forms of misconduct. The training will improve the quality of the investigations which, in turn, will safeguard the Organization's assets and resources by limiting economic loss.

Legislative mandates

General Assembly resolutions

48/218 B	Review of the efficiency of the administrative and financial functioning of the United Nations
53/207	Programme planning
54/244	Review of the implementation of General Assembly resolution 48/218 B
57/292	Questions relating to the programme budget for the biennium 2002-2003
59/270	Reports of the Secretary-General on the activities of the Office of Internal Oversight Services
59/271	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
59/272	Review of the implementation of General Assembly resolution 48/218 B and 54/244

59/287	Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations
60/1	2005 World Summit Outcome
60/254	Review of the efficiency of the administrative and financial functioning of the United Nations
60/257	Programme planning
60/259	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
61/245	Comprehensive review of governance and oversight with the United Nations and its funds, programmes and specialized agencies
61/275	Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services